



# Finance Act 1996

## 1996 CHAPTER 8

### PART IV

#### INCOME TAX, CORPORATION TAX AND CAPITAL GAINS TAX

### CHAPTER II

#### LOAN RELATIONSHIPS

#### *[<sup>F1</sup>Partnerships]*

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#### Textual Amendments

- F1** Ss. 91H, 91I and cross-heading inserted (with effect in accordance with Sch. 22 para. 17(3) of the amending Act) by [Finance Act 2008 \(c. 9\)](#), [Sch. 22 para. 17\(1\)](#)

#### <sup>F2</sup>**91H** Payments in return for capital contribution

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#### Textual Amendments

- F2** [S. 91H](#) repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), Sch. 1 para. 424, [Sch. 3 Pt. 1](#) (with Sch. 2 Pts. 1, 2)

#### <sup>F3</sup>**91I** Change of partnership shares

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**Status:** Point in time view as at 01/04/2010.

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1996, Cross Heading: Partnerships. (See end of Document for details)

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### Textual Amendments

- F3** S. 91I repealed (with effect in accordance with s. 1329(1) of the amending Act) by [Corporation Tax Act 2009 \(c. 4\)](#), s. 1329(1), Sch. 1 para. 425, **Sch. 3 Pt. 1** (with Sch. 2 Pts. 1, 2)

**Status:**

Point in time view as at 01/04/2010.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1996, Cross Heading: Partnerships.